

EXHIBIT C

UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

PROOF OF CLAIM

Name of Debtor: Lehman Brothers, Inc.

Case Number: 08-01420 (JMP) SIPA

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property):
Neu Holdings Corporation

Check this box to indicate that this claim amends a previously filed claim.

Name and address where notices should be sent:

Neu Holdings Corporation
c/o David D. Farrell
Thompson Coburn LLP
One US Bank Plaza, Suite 3200
St. Louis, Missouri 63101
Telephone number: 314-552-6144

Court Claim Number: _____
(If known)

Filed on: _____

Name and address where payment should be sent (if different from above):

Same as above

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Telephone number:

Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$34,252,883.44

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

2. Basis for Claim: See Attachment A

(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: n/a

3a. Debtor may have scheduled account as: n/a

(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other
Describe:

Value of Property: \$ _____ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim,

If any: \$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date: May 29,
2009

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file the claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

David D. Farrell, Thompson Coburn LLP, Attorneys for Neu Holdings Corporation

FOR COURT USE ONLY

JUN 01 2009

LEGAL SERVICES

*P*enalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

ATTACHMENT A

This proof of claim is being filed on behalf of Neu Holdings Corporation (“Claimant”) to evidence its claims against Lehman Brothers, Inc. (“LBI”) for various damages arising out of or relating to the brokerage account (LBI Acct. No. 837-62557-10-010) that Claimant maintained with LBI, including, without limitation, those damages that Claimant has sustained as result of LBI’s failure to honor and properly process an Automated Customer Account Transfer Service (“ACATS”) request pertaining to Claimant’s brokerage account that was duly received by LBI on or before the commencement of the instant proceedings. Specifically, because of LBI’s failure to honor and properly process the foregoing ACATS request, Claimant was delayed in selling the various securities listed on **Exhibit A** hereto and, as a result thereof, sustained the losses listed in said Exhibit.

Claimant expressly reserves the right to amend, restate and/or supplement this proof of claim to: (i) add and/or include any additional amounts or claims not referenced herein; (ii) provide any additional documentation that may be necessary or appropriate to further evidence and/or establish claimant’s claim; and/or (iii) restate the nature and/or classification of this proof of claim (or any portion of this proof of claim) for any reason (including, but not limited to, any determination that all or any portion of this proof of claim is properly allowable as a priority and/or secured claim).

EXHIBIT A TO THE PROOF OF CLAIM OF NEU HOLDINGS CORPORATION
In re Lehman Brothers, Inc., Case No. 08-01420 (JMP) SIPA

Securities that Claimant Was Delayed from Selling Because of LBI's Failure to Honor ACATS	Ultimate Settlement Sale Date	Number of Shares Sold	Average Price Per Share at Which Securities Were Ultimately Sold	Actual Gross Proceeds Realized Upon Ultimate Sale	Price Per Share as of 9/26/08*	Total Value as of 9/26/08* (i.e., Gross Proceeds Claimant Would Have Realized If ACATS Had Been Properly Honored)	Total Loss Sustained (i.e., Total Value as of 9/26/08 less Actual Gross Proceeds Realized Upon Ultimate Sale)
ALLIANZ SOCIETAS EUROPEA	10/9/08	4,150	\$ 11.82	\$ 49,061.42	\$ 15,2100	\$ 63,121.50	\$ 14,060.08
ALLIANZ SOCIETAS EUROPEA	10/9/08	5,000	\$ 11.81	\$ 59,056.66	\$ 15,2100	\$ 76,050.00	\$ 16,993.34
ALLIANZ SOCIETAS EUROPEA	10/9/08	5,000	\$ 12.08	\$ 60,394.66	\$ 15,2100	\$ 76,050.00	\$ 15,655.34
ANGLO AMERN PLC	10/9/08	47,385	\$ 12.55	\$ 594,603.71	\$ 18,3100	\$ 867,619.35	\$ 273,015.64
ANGLO AMERN PLC	10/9/08	50,000	\$ 12.82	\$ 640,929.10	\$ 18,3100	\$ 915,500.00	\$ 274,570.90
ANGLO AMERN PLC	10/9/08	50,000	\$ 13.37	\$ 668,418.33	\$ 18,3100	\$ 915,500.00	\$ 247,081.67
BHP BILLITON LTD	10/9/08	40,000	\$ 43.40	\$ 1,735,821.27	\$ 51,1000	\$ 2,044,000.00	\$ 308,178.73
BHP BILLITON LTD	10/9/08	60,000	\$ 42.74	\$ 2,564,523.62	\$ 51,1000	\$ 3,066,000.00	\$ 501,476.38
BHP BILLITON LTD	10/9/08	85,856	\$ 41.39	\$ 3,563,480.20	\$ 51,1000	\$ 4,387,241.60	\$ 833,761.40
BHP BILLITON LTD	10/9/08	200,000	\$ 40.89	\$ 8,177,868.63	\$ 51,1000	\$ 10,220,000.00	\$ 2,042,131.37
CLEVELAND CLIFFS, INC	10/8/08	46,800	\$ 42.88	\$ 2,006,771.03	\$ 59,8900	\$ 2,802,852.00	\$ 796,080.97
CMS ENERGY CORP	10/9/08	1,000	\$ 11.60	\$ 11,596.73	\$ 12,9200	\$ 12,920.00	\$ 1,323.27
COMMERZBANK AG	10/9/08	2,500	\$ 15.36	\$ 38,405.00	\$ 21,0474	\$ 52,618.50	\$ 14,213.50
COMMERZBANK AG	10/9/08	2,500	\$ 15.16	\$ 37,905.00	\$ 21,0474	\$ 52,618.50	\$ 14,713.50
COMPANHIA VALE DO RIO DOCE SPONS ADR	10/9/08	500,000	\$ 13.01	\$ 6,506,060.31	\$ 20,8900	\$ 10,445,000.00	\$ 3,938,939.69
COMPANHIA VALE DO RIO DOCE SPONS ADR	10/9/08	753,846	\$ 12.57	\$ 9,478,815.97	\$ 20,8900	\$ 15,747,842.94	\$ 6,269,026.97
COMPANHIA VALE DO RIO DOCE SPONS ADR	10/9/09	1,000,000	\$ 12.44	\$ 12,436,681.33	\$ 20,8900	\$ 20,890,000.00	\$ 8,453,318.67
EXMAR SA ANTWERP	10/9/08	2,073	\$ 17.70	\$ 36,697.47	\$ 23,6619	\$ 49,051.12	\$ 12,353.65
EXMAR SA ANTWERP	10/10/08	28,972	\$ 15.46	\$ 448,040.38	\$ 23,6619	\$ 685,532.57	\$ 237,492.19
EXXON MOBIL CORP	10/9/08	2,000	\$ 76.43	\$ 152,853.74	\$ 80,6500	\$ 161,300.00	\$ 8,446.26
EXXON MOBIL CORP	10/9/08	3,000	\$ 76.38	\$ 229,134.31	\$ 80,6500	\$ 241,950.00	\$ 12,815.69
RIO TINTO PLC SPON ADR	10/9/08	50,000	\$ 200.24	\$ 10,011,859.92	\$ 271,0000	\$ 13,550,000.00	\$ 3,538,140.08
RIO TINTO PLC SPON ADR	10/9/08	81,825	\$ 194.57	\$ 15,920,483.91	\$ 271,0000	\$ 22,174,575.00	\$ 6,254,091.09
SCHNITZER STL IND'S NFS	10/9/08	100	\$ 27.95	\$ 2,794.98	\$ 47,2000	\$ 4,720.00	\$ 1,925.02
SIMS GROUP LTD	10/9/08	400	\$ 18.63	\$ 7,451.03	\$ 23,3500	\$ 9,340.00	\$ 1,888.97
TEEKAY CORP	10/9/08	100	\$ 18.08	\$ 1,807.99	\$ 28,2100	\$ 2,821.00	\$ 1,013.01
XSTRATA PLC	10/9/08	3,500	\$ 21.72	\$ 76,009.14	\$ 35,6000	\$ 124,600.00	\$ 48,500.86

* Date on which Claimant estimates it would have been able to sell the securities listed if LBI had honored and properly processed the ACATS submitted with respect to Claimant's account at LBI.

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XSTRATA PLC	10/9/08	3,500	\$ 23.05	\$ 80,670.00	\$ 35,600.00	\$ 124,600.00	\$ 43,930.00
XSTRATA PLC	10/9/08	6,000	\$ 22.66	\$ 135,944.80	\$ 35,600.00	\$ 213,600.00	\$ 77,655.20
TOTAL							\$ 34,252,883.44

* Date on which Claimant estimates it would have been able to sell the securities listed if LBI had honored and properly processed the ACATS submitted with respect to Claimant's account at LBI.